

defined herein received by him from and after the date he becomes a resident of this State through the close of the calendar year", for clarity and brevity.

In paragraph (2)(i) of this subsection, the phrase "moves to this State" is substituted for the former phrase "transfers his residence to this State from a state or jurisdiction other than Maryland", for brevity.

In paragraphs (2)(ii) and (3) of this subsection, the references "moves outside this State" and "having moved outside this State" are substituted for the former language "changes his place of abode to a place without this State" and "changed his place of abode", for clarity.

In paragraph (2)(ii) of this subsection, the reference to an individual who during the taxable year "is domiciled in this State" is added for clarity.

As to the income tax return by a resident for part of a taxable year, see § 10-806 of this title.

Defined terms: "Individual" § 10-101
"Taxable year" § 10-101

(I) S CORPORATION.

"S CORPORATION" MEANS A CORPORATION THAT ELECTS TO BE TAXED AS A SMALL BUSINESS CORPORATION UNDER SUBCHAPTER S OF THE INTERNAL REVENUE CODE.

REVISOR'S NOTE: This subsection is new language derived without substantive change from former Art. 81, § 288(d)(9), as it defined an "S corporation".

The former phrase "as defined by § 1371 of the Internal Revenue Code, as amended from time to time" is deleted as surplusage. In any event, the term "S corporation" is defined in § 1361 of the Internal Revenue Code.

Defined terms: "Corporation" § 10-101
"Internal Revenue Code" § 1-101

(J) STATE INCOME TAX.

"STATE INCOME TAX" MEANS THE STATE TAX ON INCOME IMPOSED UNDER THIS TITLE.

REVISOR'S NOTE: This subsection is new language added to avoid repetition of the phrase "the State tax on income imposed under this title" and to distinguish, where necessary, the State imposed tax from a county tax on income.